

State of New-York.

No. 44.

IN SENATE, MAR. 6, 1851.

REPORT

Of the committee on the internal affairs of towns and counties, in relation to an amendment of the laws relative to the assessment and collection of taxes.

The committee on internal affairs of towns and counties to which was referred as much of the Governor's message as relates to the assessment and collection of taxes,

REPORT :

That they have had the subject committed to them under consideration, and that they are profoundly sensible of the necessity of an amendment of the laws in relation to assessments. For several years the Governor has called the attention of the Legislature to that subject, and pressed upon us the propriety of amending the law so as to produce a more equal assessment of property in this State. The same subject is also very strongly urged for action in the last report of the Comptroller.

The evils and gross inequalities of the present system, as the laws are now administered, are universally understood, and to a very considerable extent, duly appreciated. Your committee, at the last session of the Legislature, brought this subject before the Senate in a detailed report upon the subject of assessments, to which they now

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ask leave to refer the Senate. Their views having been once given to this Senate, and being now accessible to all, it would be a needless waste of the time of the Senate as well as of the money of the people, to repeat them here. It is sufficient to say that the opinions then by them expressed, remain unchanged.

Deeply conscious of the imperative necessity of such an amendment of the laws as will ensure a more equal assessment of property in this State, and compel the administrators of the law to conform to its requirements, they have prepared a bill, which they herewith submit to the Senate. To bring about this result, so much desired, they have felt it their duty to make the changes from the present law as few, and as simple and plain as possible. While all seem to admit the gross and glaring inequalities of taxation under our present laws, a great diversity of opinion exists as to the amendments that are necessary to remedy the evil.

These inequalities are the result of a defective administration of the law, rather than the law itself. The principal object, therefore, of the bill presented by your committee, is to compel the officers charged with the execution of these laws to an honest discharge of their duties, instead of starting new principles and new theories of their own.

The first section of the bill introduced by the committee is intended to remedy an omission in the present law. As the statute now stands, there is no power given to assessors to assess a farm occupied by a tenant, when the owner of the farm resides out of the town where the farm is situated.

The second section of the bill amends the present law only by adding the word "agent" before the word trustee, in section five of the present law. The object of this amendment is to subject a large amount of personal property owned by individuals and companies in other States, and foreign nations, to taxation. This class of property, it is alleged, now escapes taxation, although a great amount of foreign capital is employed in manufacturing and other business, under the control and direction of an agent in this country.

The third section of the bill repeals sections fifteen, sixteen, twenty-two, twenty-three, twenty-four and twenty-five, of article one,

title two, chapter thirteen, of the law in relation to the assessment and collection of taxes. These sections relate to the swearing down of an assessment of the assessors by persons conceiving themselves aggrieved. The method of changing and reviewing an assessment is provided for in a different manner in all cases by section six of the bill herewith reported. Section seventeen is so amended as to conform to the new method of reducing and correcting assessments introduced by the bill.

The fourth section of the bill amends the twentieth section of the same article, so as to fix the third Tuesday of August as the day for general review of assessments by assessors. The present law leaves the time to be fixed by the assessors. The fifth section of the bill imposes a penalty upon assessors who shall wilfully neglect to hold the meeting for review, and prescribes the manner of its collection, and also in that case gives the board of supervisors power to review and correct such assessments.

The sixth section is intended to supply the place of the sections repealed as above mentioned, and prescribes in lieu of the old method of ex parte affidavits, a thorough examination of the complainant and witnesses under oath. Such examinations of complainant and witnesses to be reduced to writing and signed, and false swearing, if wilful, to be deemed perjury.

The seventh section gives the assessors power to administer oaths, and to issue process to compel the attendance of witnesses before them.

The eighth section changes the present official certificate of the assessors into an oath, to be taken before a justice of the peace of their town, to be written on the roll and certified by the justice, and wilful false swearing therein is made perjury.

The ninth section provides for the publication of this act, together with such forms by the Secretary of State as may be necessary to carry it into full effect.

Although the committee do not believe that this bill will be found to be a sovereign specific for all the unmitigated evils and inequalities of the present system, yet they sincerely believe it will, if enacted

into a law, go very far towards producing a uniform and satisfactory system of taxation throughout the State.

All of which is respectfully submitted,

CHAS. COLT,
LEVI DIMMICK.

AN ACT

To amend the law for the assessment and collection of taxes.

The People of the State of New-York, represented in Senate and Assembly, do enact as follows :

§ 1. Section two, article one, title two, chapter thirteen, of the law in relation to the assessment and collection of taxes, is hereby amended so as to read as follows: "Land occupied by a person other than the owner, may be assessed to the owner or the occupant."

§ 2. Section five, of the same article, is hereby amended so as to read as follows: "Every person shall be assessed in the town or ward where he resides when the assessment is made, for all personal estate owned by him, including all personal estate in his possession or under his control, as agent, trustee, guardian, executor or administrator, and in no case shall property so held under either of these trusts be assessed against any other person."

§ 3. Sections fifteen, sixteen, twenty-two, twenty-three, twenty-four and twenty-five, of the same article, are hereby repealed, and section seventeen of the same article is hereby amended so as to read as follows: All real and personal estate liable to taxation, shall be estimated and assessed by the assessors at its full and true value, as they would appraise the same in payment of a just debt due from a solvent debtor.

§ 4. Section twenty, of the same article, is hereby amended so as to read as follows: Such notices shall set forth that the assessors have completed their assessment roll, and that a copy thereof is left with one of their number, at a place to be specified therein, where the same may be seen and examined by any person interested until the third Tuesday of August. And on that day the assessors will meet at a time and place to be specified, to review their assessments

on the application of any person conceiving himself aggrieved. And on the third Tuesday of August the said assessors shall meet to hear all such complaints, and may adjourn from time to time, as shall be necessary, to hear and determine all complaints that shall come before them.

§ 5. If the assessors shall wilfully neglect to hold the meeting specified in the last preceding section, each assessor so neglecting shall be liable to a penalty of twenty dollars, to be sued for and recovered before any court having jurisdiction thereof, by the supervisor of the town for the use of the poor of the same town. And in case of such neglect to meet for review, any person aggrieved by the assessment of the assessors, may appeal to the board of supervisors at their next meeting, who shall have power to review and correct such assessment.

§ 6. Any person conceiving himself or those whom he represents, aggrieved by the assessment of the assessors, for any cause whatever, may appear before the said assessors at any time between the 1st day of August and the third Tuesday of the same month, both inclusive, and shall be sworn and examined by and before said assessors, touching his complaint and the grounds thereof, and such other witnesses as shall be produced by the complainant, or the assessors shall also be sworn and examined in relation to said complaint. The examination so taken shall be written, and shall be subscribed by the witnesses severally, and every person who shall wilfully swear false on such examination before the assessors, shall be deemed guilty of wilful and corrupt perjury.

§ 7. The assessors of the several towns and wards of this State shall have power to issue process to compel the attendance of witnesses before them, and to administer oaths to complainants and witnesses.

§ 8. When the assessors shall have completed their roll, they shall severally appear before one of the justices of the same town, and shall severally make and subscribe before such justice an oath, in the following form :

We, the undersigned, do severally depose and swear, that we have set down in the foregoing assessment roll, all the real estate situated

in the town or ward (as the case may be,) according to our best information, and that with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, we have estimated the value of the said real estate at the sums which a majority of the assessors have decided to be the full and true value thereof, and at which they would appraise the same in payment of a just debt due from a solvent debtor, and also that the said assessment roll contains a true statement of the aggregate amount of the taxable personal estate of each and every person named in said roll, over and above the amount of debts due from such persons respectively, and excluding such stocks as are otherwise taxable, and with the exception of those cases in which the value of such personal estate has been changed, by proof before us, we have estimated the taxable personal estate of each and every person named in said roll, at the full and true value thereof, according to our best judgment and belief. Which oath shall be written in said roll, signed by the assessors and certified by the justice, and shall be in lieu of the official certificate now required by law, and every assessor who shall wilfully swear false in taking and subscribing said oath, shall be deemed guilty of and liable to the penalties of wilful and corrupt perjury.

§ 9. The Secretary of State shall prepare such additional forms and instructions as may be necessary to carry out the foregoing provisions, and cause the same to be published in pamphlet form, together with this act, and distribute the same to the county and town clerks, and the assessors of the several towns and wards in this State, before the fifteenth day of May next.

